

Vote: 620 Rukiga District

Structure of Budget Framework Paper

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Foreword

Rukiga District Local Government continues to emphasize decentralized and participatory development planning and budgeting process as stipulated in the Local Governments Act CAP 243 under section 36(3). Schedule 2 of the Act spell out the roles and responsibilities of the respective Local Governments under the decentralization policy. In line with Government's macroeconomic plan and fiscal strategy, the Local Government Budget Framework Paper outlines district interventions for social and economic development in FY 2017/2018 and the medium term. District macroeconomic policies and expenditure framework programmes are guided by the investment priorities of the National Development Plan and Ministerial policies and strategies. Therefore, the development budget proposals earmarked in this 2017/2018 Budget Framework Paper focuses on the key priorities of; Facilitating private enterprises for increased investment, employment and economic growth, Commercializing Production and Productivity in Primary growth Sectors especially agriculture, Enhancing sustained capacity through expansion of local revenue tax base, Increase the stock and quality of strategic infrastructure to accelerate the district's competitiveness, Enhancing social service delivery and Enhancing efficiency in government management in a bid to accelerate prosperity for all.

The Budget is the key instrument through which District implements its policies while the Budget Framework Paper links between District's overall policy plans and the Annual Budget. This policy framework sets out how the District intends to achieve its policy objectives over the medium term through the budget and annual work plan. This policy framework identifies preliminary revenue projections and expenditure allocation priorities. This sets out the basis for preparation of detailed Budget Estimates of revenue and expenditure for financial year 2017/2018 to be presented to District Council by 30th April 2017. In the medium term, the District will be committed to implement its policies and strategies towards achieving its Mission statement "To serve the Community through the coordinated delivery of services which focus on National and Local priorities and contribute to sustainable improvement of the quality of life of the people in the District". The mission of the district will be achieved based on the following priority interventions that aim at poverty reduction. The district priorities in the medium term will focus on following; Rehabilitation and maintenance of rural feeder roads and bridges, Provision of Primary Health Care minimum packages and other assorted services, Construction of VIP latrines, staff house and classroom blocks as well as supply of iron sheets at primary schools. Protection of springs, construction of rain water harvesting tanks and water jars, construction and rehabilitation of GFSs and rehabilitation of non functional boreholes. Expand tax base, identify new sources and maximization of revenue collection. Enhance Human Resources Development through training, attachment and mentoring of LLGs. Protection of children and other marginalized section of the population. Conduct education on land and environmental management issues, Tourism development and enhancement of physical planning. Ensure cross-cutting issues of; HIV/AIDS, poverty, gender, human rights and environment are integrated into development planning and budgeting process. Use of environmental resources in sustainable manner and enhance agricultural advisory services through demonstration and quality farm inputs.

The Development Partners of SDS, SUSTAIN, Reproductive health Uganda, Compassion International, Marie Stopes, World Vision, UNICEF, FAO, USAID RHITES, AIC, Kabale and Kigezi Diocese and WHO have continuously supported the district in the social services and production sectors.

I wish to thank all those who worked tirelessly in producing this policy framework, more especially the Heads of Departments and the Budget Desk in particular. On submission of this policy framework, I am appealing to all Development Partners, the District Council, Technical Staff, participating organization and well wishers for concerted effort and resources to make real what has been prepared as activities in this Local Government Budget Framework Paper 2017/2018.

Finally, I wish to urge all the elected and appointed officials of Kabale District to use this policy framework as a guiding tool in preparation of 2017/2018 budget estimates of revenue and expenditure and annual work plan.

PATRICK BESIGYE KEIHW
For. CHAIRPERSON/RUKIGA DISTRICT LOCAL GOVERNMENT

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues		0	391,621
2a. Discretionary Government Transfers		0	1,489,391
2b. Conditional Government Transfers		0	10,682,950
Total Revenues		0	12,563,961

Revenue Performance in the first quarter of 2016/17

The district is just starting and no activity has been done.

Planned Revenues for 2017/18

The District is projecting to receive 12,563,961,000 in the financial year 2017/2018 and the revenue is projected to be shared as follows; 3.1% from Local Revenue while 96.9% from Central Government Transfers as Conditional Grants and unconditional grants. In summary, 73.2% of the allocated revenue will cater for staff salaries in all sectors of the district while 19.0 will finance recurrent activities while 7.8% will cater for development activities. No Donor commitments for support.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	0	0	886,174
2 Finance	0	0	243,686
3 Statutory Bodies	0	0	596,274
4 Production and Marketing	0	0	258,396
5 Health	0	0	1,488,198
6 Education	0	0	8,117,834
7a Roads and Engineering	0	0	424,719
7b Water	0	0	227,073
8 Natural Resources	0	0	58,162
9 Community Based Services	0	0	121,693
10 Planning	0	0	99,110
11 Internal Audit	0	0	42,642
Grand Total	0	0	12,563,961
Wage Rec't:	0	0	9,193,217
Non Wage Rec't:	0	0	2,391,079
Domestic Dev't	0	0	979,665
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

The district is just starting and no activity has been done.

Planned Expenditures for 2017/18

Facilitating private enterprises for increased investment, employment and economic growth.

Commercializing Production and Productivity in Primary growth Sectors especially agriculture.

Enhancing sustained capacity through expansion of local revenue tax base.

Increase the stock and quality of strategic infrastructure to accelerate the district's competitiveness.

Enhancing social service delivery through human skills development.

Enhancing efficiency in government management.

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Medium Term Expenditure Plans

Rehabilitation and maintenance of rural feeder roads and bridges. Provision of Primary Health Care minimum packages and other associated services. Support the provision of quality and affordable education services. Increase safe and clean water coverage to 83%. Expand the tax base and business opportunities. Natural resource management through practicing land management practices. Provision and rehabilitation of rural infrastructure to accelerate private investments.

Challenges in Implementation

Inadequate knowledge on IFMS and integration of OBT budget into IFMS budget. Inadequate local revenue collections due to political influence and poor administration. Fluctuating Indicative Planning Figures from central government. Health staff absenteeism and retention particularly in hard to reach areas and dilapidated health infrastructures and equipment. High dropout rates, teacher absenteeism and retention in hard to reach areas, poor learning environment and inadequate staff accommodation.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues		0	391,621
Miscellaneous		0	15,910
Advertisements/Billboards		0	10,000
Agency Fees		0	12,371
Application Fees		0	20,900
Business licences		0	28,911
Group registration		0	2,000
Liquor licences		0	12,000
Market/Gate Charges		0	30,000
Other Fees and Charges		0	40,000
Park Fees		0	6,000
Property related Duties/Fees		0	34,901
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	8,000
Registration of Businesses		0	4,717
Rent & Rates from other Gov't Units		0	9,000
Local Service Tax		0	156,911
2a. Discretionary Government Transfers		0	1,489,391
Urban Unconditional Grant (Non-Wage)		0	36,534
District Discretionary Development Equalization Grant		0	113,566
District Unconditional Grant (Non-Wage)		0	392,233
District Unconditional Grant (Wage)		0	935,235
Urban Discretionary Development Equalization Grant		0	11,823
2b. Conditional Government Transfers		0	10,682,950
Development Grant		0	297,394
Transitional Development Grant		0	520,638
Sector Conditional Grant (Wage)		0	8,257,982
Sector Conditional Grant (Non-Wage)		0	1,606,936
Total Revenues		0	12,563,961

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The district is just starting and no activity has been done.

(ii) Central Government Transfers

The district is just starting and no activity has been done.

(iii) Donor Funding

The district is just starting and no activity has been done.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The district is anticipating collecting 391,621,000 from local revenue which forms 3.1% of the total budget.

(ii) Central Government Transfers

The district is anticipating receiving 96.9% of the district total budget from central government transfers of the financial year 2017/2018 which will be totaling to 12,172,341,000.

(iii) Donor Funding

No commitment from Donor support.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	370,157
District Unconditional Grant (Non-Wage)		0	29,264
District Unconditional Grant (Wage)		0	243,864
Locally Raised Revenues		0	21,462
Multi-Sectoral Transfers to LLGs		0	75,567
<i>Development Revenues</i>	0	0	516,017
District Discretionary Development Equalization Grant		0	16,017
Transitional Development Grant		0	500,000
Total Revenues	0	0	886,174
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	370,157
Wage		0	243,864
Non Wage		0	126,293
<i>Development Expenditure</i>	0	0	516,017
Domestic Development		0	516,017
Donor Development		0	0
Total Expenditure	0	0	886,174

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 7.1% of the total district budget of which 56.4% will cater for development activities while 41.8% will cater for recurrent activities but salaries will form 27.5% of the departmental budget. The anticipated revenue will be raised from local resources and central government transfers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Payroll cleaning, Timely payment of salaries, Management of Pension and Gratuity, Monitor and supervise implementation of Government programmes, Disseminate Government information, Carryout radio talk shows and press conferences, Contribute to ULGA, Manage records and Archives, Celebrate National and District functions.

Medium Term Plans and Links to the Development Plan

Recruitment, Deployment and Manage Staff for improved service delivery. Staff Development through training. Construction of new buildings to create office space.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Women/Community empowerment. This will be done by FOWEDE through village budget clubs. Promote good governance by Kick corruption out of Kigezi. Strengthen capacity of VHTs, Parish chiefs and other leaders on key programmes - to be done by World Vision.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadquate Staffing

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Workplan 1a: Administration

Lack of Parish Chiefs in most Parishes. This is due to budgetary constraints.

2. Facilitation

The Department has no vehicle for the office of CAO being a new district. Other sectors like Human Resource, Information and County Administration do not have means of transport.

3. Lack of Motivation

Maintaining the morale of staff is a big challenge. Allowances are not forthcoming, the budget is small.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	243,686
District Unconditional Grant (Non-Wage)		0	17,849
District Unconditional Grant (Wage)		0	150,818
Locally Raised Revenues		0	17,940
Multi-Sectoral Transfers to LLGs		0	57,079
Total Revenues	0	0	243,686
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	243,686
Wage		0	150,818
Non Wage		0	92,868
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	243,686

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 38.1% of the total district budget of which 61.9% will cater for Staff Salaries, 38.1% will cater for recurrent activities and 0.0% will cater for development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Local revenue enhanced and administered and financial management practiced. Monthly financial statements for FY 2017/2018 produced and submitted to relevant authorities in time. Timely disbursement of funds to departments and LLGs in a transparent manner.

Medium Term Plans and Links to the Development Plan

Production and submission of financial statements 2017/2018 to relevant Authorities. Production and submission of monthly financial statements to relevant authorities. Posting and updating of financial books monthly. Financial management practices enhanced using IFMS. Locally raised revenue tax base expansion to 5% by 2018. Production of draft annual workplans and budget estimates for 2017/2018 and production and submission of quarterly progress reports to MoFPED.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

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Workplan 2: Finance

N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. IFMS and OBT budget linkage

Heads of departments donot know how to use OBT .More still OBT is not yet interfaced with the IFMS. Also some heads of departments donot fully participate in generating the budget using the OBT. Some MTEFs in the OBT are not applicable on the IFMS

2. Flactuation of IPF's from Central Government

Fluctuations and unreliable Indicative planning figures from Central Government. The figures change during the middle of financial year and this undermines realistic planning and Budgeting for improved service delivery

3. Inadequate local Revenue

Unreliable local revenue collection due to inadequate database and political involvement in revenue administration and management..

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	596,274
District Unconditional Grant (Non-Wage)		0	183,042
District Unconditional Grant (Wage)		0	239,002
Locally Raised Revenues		0	107,799
Multi-Sectoral Transfers to LLGs		0	66,430
Total Revenues	0	0	596,274
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	596,274
Wage		0	239,002
Non Wage		0	357,272
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	596,274

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipating to receive 4.7% of the district total budget of which 40.7% will finance recurrent expenditure and only 2.6% will cater for development activities. The salaries will form 34.1% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Hold DSC meetings, recruitment of staff, promotion of staff, carry out field support supervision, conduct Contract Committee meetings, placing job adverts and prequalification of bidders, hold council sessions and prepare council minutes, hold DEC and standing committee meetings, pay Ex-Gracie allowances, hold PAC meetings, hold Land Board

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Workplan 3: Statutory Bodies

Meetings, carry out consultations with Central Government line Ministries, prepare and submit reports to relevant authorities.

Medium Term Plans and Links to the Development Plan

Advertisement and staff recruitment. Field Support Supervision. Prequalification of bidders and contract management. Payment of Ex-Gratia Allowances. Extension staff supervision in all LLGs. Conduct council sessions and council standing committees. Operational board and statutory bodies.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate Funding and late releases of funds

This is due to frequent budget cuts every Financial Year and sometimes late releases funds. This affects completion of planned activities in time and some activities that are important are not carried out leading to poor service delivery.

2. Lack of Office Space

Since the District is new, there will be a challenge of the Office space for the Department and the DSC Boardroom and for its Secretary.

3. Inadequate facilitation

Due to lack of facilitation, staff are demotivated thus poor service delivery. Inadequate facilitation also may lead to absenteeism or presenteeism of staff.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	0	0	242,770
District Unconditional Grant (Non-Wage)		0	5,589
Locally Raised Revenues		0	5,617
Multi-Sectoral Transfers to LLGs		0	8,842
Sector Conditional Grant (Non-Wage)		0	19,154
Sector Conditional Grant (Wage)		0	203,567
Development Revenues	0	0	15,626
Development Grant		0	15,626
Total Revenues	0	0	258,396
B: Overall Workplan Expenditures:			
Recurrent Expenditure	0	0	242,770
Wage		0	203,567
Non Wage		0	39,203
Development Expenditure	0	0	15,626
Domestic Development		0	15,626
Donor Development		0	0
Total Expenditure	0	0	258,396

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

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Workplan 4: Production and Marketing

The department is expecting to receive revenue of 2.1% of the district total budget of which 6.04% will cater for development activities and 94.0% of the revenue will cater recurrent activities of department. The major source of revenue to the department is central government transfers. The salaries will form 78.8% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

36 Livestock diseases surveillance visits done in 13 LLGs. 36 technical backstopping visits on improved livestock husbandry /technologies made.60 inspection visits for Enforcement of veterinary regulations done. 80 result demonstrations established for training and dissemination improved crop production technologies to farmers.480 farm visits conducted for provision of advisory services to farmers. 12 mobile plant clinics staged.

Medium Term Plans and Links to the Development Plan

36 Livestock diseases surveillance visits done in 13 LLGs. 36 technical backstopping visits on improved livestock husbandry /technologies made.60 inspection visits for Enforcement of veterinary regulations done. 80 result demonstrations established for training and dissemination improved crop production technologies to farmers.480 farm visits conducted for provision of advisory services to farmers. 12 mobile plant clinics staged.6

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. Insufficient operational funds

The funds allocated for supporting field operational costs fuel, motorcycle maintenance and per diem are very minimal. The same applies for supervision and monitoring by district based staff.

2. Inadequate transport for extension staff

The district is just starting and there is no vehicle allocated to the department We have one motorcycle per sub-county (belonging to former NAADS) while we shall be having a minimum of two extension staff in each sub-county.

3. Erratic weather patterns

The Kigezi region is experiencing elnino characterized by erratic rain fall quantities and patterns coupled with prolonged dry spell.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	1,459,493
District Unconditional Grant (Non-Wage)		0	2,103
Locally Raised Revenues		0	2,114
Multi-Sectoral Transfers to LLGs		0	9,832
Sector Conditional Grant (Non-Wage)		0	102,184
Sector Conditional Grant (Wage)		0	1,343,260
<i>Development Revenues</i>	0	0	28,705
District Discretionary Development Equalization Gran		0	18,762
Multi-Sectoral Transfers to LLGs		0	9,943

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Workplan 5: Health

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	0	1,488,198
B: Overall Workplan Expenditures:		
Recurrent Expenditure	0	1,459,493
Wage	0	1,343,260
Non Wage	0	116,233
Development Expenditure	0	28,705
Domestic Development	0	28,705
Donor Development	0	0
Total Expenditure	0	1,488,198

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 11.8% of the district total budget of which 1.9% will cater for development activities, 98.1% of the revenue will cater recurrent. The salaries will form 90.30% of the entire departmental budget during the financial year 2017/2018. The department will depend on central government transfers and locally raised revenues for its operations during the financial year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Roofing of Mukyoogo HCII OPD in Bucundura Parish, Kashambya Sub County. Support PHC activities in the district like health education, immunisation, reproductive health services, maternal and child health.

Medium Term Plans and Links to the Development Plan

Renovation of DHO's Office at the District headquarters. Construction of a 5 stance VIP Latrine at Mparo HC IV. Support PHC activities in the district like health education, immunization, reproductive health services, maternal and child health. Construction of 5 stance VIP latrines and placenta pits at health units. Renovation of OPDs at health centre II.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Conduct staff trainings, supervision, mentorship and coaching with support from the implementing partners. Print out data collection tools, Know Your Child Status and six tent activities, conduct operational research and conferences. Construct incinerators and placenta pits, supply basic diagnostic equipments by the Implementing partners.

(iv) The three biggest challenges faced by the department in improving local government services

1. Office space for district health department and staff accomodation

There is no structure for Health department and stores for the medicines and other Health supplies. No furniture, computers to run the office. No staff accomodation resulting in late arrival, early departure, absenteeism and not opening the health units.

2. Vehicles and motorcycles

there is limited financial allocation to cater for servicing and repairing of the vehicles. The Multi-purpose ambulances are very old and frequently break down. No motorcycles for surveillance, medicine management, Environmental health and TB supervision

3. Critical Staff for Health

There are no anaesthetic assistants and officers/ Theatre attendants to work with the Medical Officers to operationalize

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Workplan 5: Health

the theatres. Staffing levels at 53% resulting in work overload, absenteeism and attrition.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	7,960,620
District Unconditional Grant (Non-Wage)		0	11,019
District Unconditional Grant (Wage)		0	45,891
Locally Raised Revenues		0	11,075
Multi-Sectoral Transfers to LLGs		0	10,157
Sector Conditional Grant (Non-Wage)		0	1,171,323
Sector Conditional Grant (Wage)		0	6,711,155
<i>Development Revenues</i>	0	0	157,215
Development Grant		0	121,049
District Discretionary Development Equalization Grant		0	18,762
Multi-Sectoral Transfers to LLGs		0	17,404
Total Revenues	0	0	8,117,834
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	7,960,620
Wage		0	6,757,046
Non Wage		0	1,203,574
<i>Development Expenditure</i>	0	0	157,215
Domestic Development		0	157,215
Donor Development		0	0
Total Expenditure	0	0	8,117,834

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 64.6% of the district total budget of which 1.9% will cater for development activities, 98.1% of the revenue will cater recurrent activities but n/wage activities will only be financed with 14.8% of the entire departmental budget. The salaries will form 83.2% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Construction of 5 stances VIP latrine at 5 primary schools. Purchasing and supplying 340 galvanized gauge 28 to 8 primary schools. Support UPE and USE schools and Bukinda Core PTC with operational funds

Medium Term Plans and Links to the Development Plan

School inspection and monitoring for education standards and compliance conducted. Purchased and supplied Iron sheets and Roofing nails to primary schools and supply of three seater twin desks under LGMSD. 5 stance VIP latrines construction at primary schools. Complete the Construction of science laboratory classroom blocks and staff houses with kitchtech and 5 stance VIP latrines. Promoted co-curricular activities at primary and secondary level.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Special needs pupils support at Kitanga primary school by CBO in the area. World Vision support to education in Rukiga County through Quality and completion of Primary education. Compassion International - Diocese of Kigezi

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Workplan 6: Education

supports education through provision of school fees and other basic needs of students. School Health Reading Programme by MoE and Sportstrains teachers and provides support supervision.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate funds and logistics

The department will be faced with inadequate funds to utilise for inspection, monitoring and even carrying out co-curricular activities.

2. Understaffing

The department is in-charge of 74 schools(government) plus 6 private ones, more than 9 secondary schools yet with only 2 senior staff membres to handle all education aspects

3. Bad Terrain

Some parts of Rukiga district have very poor terrain-hilly without access roads. Some areas should be declared as hard to -to reach and to fetch related benefits

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	0	0	348,490
District Unconditional Grant (Non-Wage)		0	4,984
District Unconditional Grant (Wage)		0	76,982
Locally Raised Revenues		0	5,009
Multi-Sectoral Transfers to LLGs		0	1,981
Sector Conditional Grant (Non-Wage)		0	259,534
Development Revenues	0	0	76,229
District Discretionary Development Equalization Gran		0	18,762
Multi-Sectoral Transfers to LLGs		0	57,468
Total Revenues	0	0	424,719
B: Overall Workplan Expenditures:			
Recurrent Expenditure	0	0	348,490
Wage		0	76,982
Non Wage		0	271,508
Development Expenditure	0	0	76,229
Domestic Development		0	76,229
Donor Development		0	0
Total Expenditure	0	0	424,719

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 3.4% of the district total budget of which 10.6% will cater for development activities, 82.1% of the revenue will cater recurrent activities. The salaries will form 18.8% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

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Workplan 7a: Roads and Engineering

Routinely maintained roads, Periodically maintained roads, other safety activities e.g culvert installations, equipment repairs, District roads committee operations and Monitoring and evaluation of District urban and community access roads

Medium Term Plans and Links to the Development Plan

Maintenance of 163km of District roads on annual basis by routine manual and mechanized means

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Road rehabilitation by other programmes e.g. CAIP under MoLG

(iv) The three biggest challenges faced by the department in improving local government services

1. Hilly Terrain

A lot of earth works that require more funds to execute

2. Erosion and Land slides

During heavy rains roads are expensive to maintain

3. Lack of enough Road equipment

The existing road equipment is very old, weak and expensive to maintain, there is need for more road units

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	41,200
Multi-Sectoral Transfers to LLGs		0	8,928
Sector Conditional Grant (Non-Wage)		0	32,272
<i>Development Revenues</i>	0	0	185,873
Development Grant		0	160,719
Multi-Sectoral Transfers to LLGs		0	4,516
Transitional Development Grant		0	20,638
Total Revenues	0	0	227,073
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	41,200
Wage		0	0
Non Wage		0	41,200
<i>Development Expenditure</i>	0	0	185,873
Domestic Development		0	185,873
Donor Development		0	0
Total Expenditure	0	0	227,073

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 1.8% of the district total budget of which 81.9% will cater for development activities. The sector does not depend on local revenue and wage is catered under roads.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 620 Rukiga District

Workplan 7b: Water

Plans for 2017/18 by Vote Function

Operational costs of DWO, Supervision, monitoring and coordination, promotion of community based management, support to operation and maintenance, capital infrastructure(construction of gravity schemes, latrines in RGC), promotion of sanitation and hygiene

Medium Term Plans and Links to the Development Plan

Construction of Gravity flow schemes, Latrines in RGCS, rehabilitation of Gravity flow schemes, extension of gravity flow schemes

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Rain water harvesting, spring protection, pumped water supply schemes

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of land for catchment protection

Land not enough for proper catchment protection and requires compensation

2. Hilly terrain

Pumping systems required to serve people on hill tops/sides

3. Most schemes have reached their design life of 20 years

Rehabilitation funds required for overhaul

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	0	0	58,162
District Unconditional Grant (Non-Wage)		0	4,354
District Unconditional Grant (Wage)		0	43,668
Locally Raised Revenues		0	4,376
Multi-Sectoral Transfers to LLGs		0	3,471
Sector Conditional Grant (Non-Wage)		0	2,293
Total Revenues	0	0	58,162
B: Overall Workplan Expenditures:			
Recurrent Expenditure	0	0	58,162
Wage		0	43,668
Non Wage		0	14,494
Development Expenditure	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	58,162

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 0.5% of the district total budget of which 100.0% will cater recurrent activities. The major sources of revenue to the department are central government transfers and locally raised revenues. The salaries will form 75.1% of the entire department budget during the financial year 2017/2018.

Vote: 620 Rukiga District

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Assessed land tenure and conservation issues, community mobilization for implementation of environmental management activities conducted, enforced environmental and wetland compliance and private forest plantation management extended, physical planning of infrastructure developments enforced.

Medium Term Plans and Links to the Development Plan

Wetland restoration and wetland community management plans formulated. Afforestation of degraded lands and road reserves with assorted tree seedlings. Surveying and titling of government lands and settlement of land disputes. Physical planning of infrastructure developments monitored

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. Little/Absence of stakeholder buy-in in environment management

Community leaders at all levels and the communities are still not accommodating environment and natural resources management in their thinking.

2. Delays in reporting, planning and budgeting for the department

Under staffing of the department.

3. Limited transport facilities

The department has no vehicle to run field activities.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	121,693
District Unconditional Grant (Non-Wage)		0	5,349
District Unconditional Grant (Wage)		0	78,192
Locally Raised Revenues		0	5,376
Multi-Sectoral Transfers to LLGs		0	12,600
Sector Conditional Grant (Non-Wage)		0	20,176
Total Revenues	0	0	121,693
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	121,693
Wage		0	78,192
Non Wage		0	43,501
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	121,693

Revenue and Expenditure Performance in the first quarter of 2016/17

Vote: 620 Rukiga District

Workplan 9: Community Based Services

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 1.0% of the district total budget of which 100.0% will cater for recurrent activities. The major sources of revenue to the department are central government transfers and locally raised revenues. The salaries will form 64.3% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Support 35 youth groups with youth livelihood funds. Support 18 women groups with Uganda women entrepreneurship programme funds . Support 600 elder persons with social assistance grant (SAGE) in 6 LLG. Train Train 800 FAL learners in Literacy and Numeracy.

Medium Term Plans and Links to the Development Plan

35 juveniles will be re-integrated into their families. 30,000 children will be registered and be given certificates. 100 OVC cases will be handled by the probation officer. 8000 OVC will be provided with psychosocial support. 40 labour related disputes will be managed by the District Labour Officer. 600 elder persons will be supported under SAGE programme. 18 women groups will be supported under UWEP . 35 youth groups will be supported under YLP. 750 FAL learners will be trained.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Conduct radio talk shows on Child protection. Conduct out reach clinics in communities about child protection. Provision of economic support, psycho social support , educational support, Nutritional support to OVC.

(iv) The three biggest challenges faced by the department in improving local government services

1. Domestic violence

There are many family conflicts which are happening in families, this affects the productivity of members of the community which leads to insecurity. Domestic violence also leads to the death of men and women .

2. No transport means

community department both at the district and subcounty has no means of transport which negatively affects service delivery.

3. Lack of functional remand home in the district

juvenile offenders are sent back to their homes because of not having where to remand them, they are sometimes rejected by their communities because of their offences.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	0	0	99,110
District Unconditional Grant (Non-Wage)		0	60,414
District Unconditional Grant (Wage)		0	30,819
Locally Raised Revenues		0	5,260
Multi-Sectoral Transfers to LLGs		0	2,617

Vote: 620 Rukiga District

Workplan 10: Planning

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	0	0	99,110
B: Overall Workplan Expenditures:			
Recurrent Expenditure	0	0	99,110
Wage		0	30,819
Non Wage		0	68,291
Development Expenditure	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	99,110

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 0.8% of the district total budget of which 100.0% of the revenue will cater recurrent activities. The salaries will form 31.1% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Formulated LGBFP 2018/2019, Produced District Development Plan. Produced and submitted OBT 2017/2018 and district quarterly progress reports as well as LGMSD quarterly reports to MoFPED and MoLG respectively. Guided 6 LLGs and 8 departments in development Planning and Budgeting. Documented 2016/2017 annual Statistical abstract and submitted to UBOS.

Medium Term Plans and Links to the Development Plan

Formulated LGBFP 2018/2019, Produced District Development Plan. Produced and submitted OBT 2017/2018 and district quarterly progress reports as well as LGMSD quarterly reports to MoFPED and MoLG respectively. Guided 6 LLGs and 8 departments in development Planning and Budgeting. Documented 2016/2017 annual Statistical abstract and submitted to UBOS.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. Office space for district planning office

There is no structure for Planning department. No furniture, computers to run the office. No staff accomodation resulting in late arrival, early departure.

2. Critical Staff for Planning Department

The department will have only one staff to do all the planning activities. This is likely to affect service Delivery.

3. Inadequate computer skills.

Computer skills and management of IT related activities in departments undermine coordination of planning, budgeting and financial reporting across departments. Staff cannot handle ICT issues adequately while financial reporting and budgeting under OBT.

Workplan 11: Internal Audit

Vote: 620 Rukiga District

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	42,642
District Unconditional Grant (Non-Wage)		0	2,615
District Unconditional Grant (Wage)		0	26,000
Locally Raised Revenues		0	2,629
Multi-Sectoral Transfers to LLGs		0	11,398
Total Revenues	0	0	42,642
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	42,642
Wage		0	26,000
Non Wage		0	16,642
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	42,642

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 0.3% of the district total budget of which 100.0% of the revenue will cater recurrent activities. The salaries will form 61.0% of the entire department budget during the financial year 2017/2018.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Local revenue performance assessed and financial management practices evaluated. 2017/2018 quarterly audit reports produced and submitted to relevant authorities in time.

Medium Term Plans and Links to the Development Plan

Production and submission of audit reports to relevant authorities 2017/2018 done on timely manner.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. Under funding.

The unit is grossly under-funded. There is inadequate facilitation in form of fuel, vehicle(s) as well as allowances to enable the auditors to move out to audit risky areas thus affecting the performance of unit.

2. Slow rate of response to raised audit issues by auditees / management.

Auditees / Management at times go slow in responding to the raised audit a fact which tends to affect compliance to mandatory reporting timelines.

3. Understaffing.

The unit will be manned by only 1 staff. Compared to the number of the various auditees I.e 6 LLGs, 11 departments

Vote: 620 Rukiga District

Workplan 11: Internal Audit

of the district, 74 Primary Schools, About 22 Health Units and about 9 Secondary Schools.